

Form F-66 (IA-2) (5-8-2013)					
<div>STATE OF IOWA</div> <div>2013</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2013</div>		<div>16205701000000</div> <div>City of Lisbon</div> <div>115 N Washington, PO Box 68</div> <div>Lisbon, IA 52253-0068</div>			
CITY OF <u> LISBON </u> , IOWA					
DUE: December 1, 2013		(Please correct any error in name, address, and ZIP Code)			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		806,056		806,056	806,191
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		806,056		806,056	806,191
Delinquent property taxes		0		0	
TIF revenues		130,118		130,118	140,540
Other city taxes		291,391	0	291,391	350,225
Licenses and permits		18,185	0	18,185	14,621
Use of money and property		10,565	1,259	11,824	9,225
Intergovernmental		261,327	0	261,327	283,418
Charges for fees and service		45,696	768,113	813,809	817,616
Special assessments		12,512	0	12,512	4,000
Miscellaneous		54,063	0	54,063	36,120
Other financing sources		1,107,804	5,677	1,113,481	1,258,216
Total revenues and other sources		2,737,717	775,049	3,512,766	3,720,172
Expenditures and Other Financing Uses					
Public safety		278,544	0	278,544	299,398
Public works		239,798	0	239,798	240,349
Health and social services		0	0	0	
Culture and recreation		256,082	0	256,082	300,004
Community and economic development		53,434	0	53,434	86,714
General government		268,847	0	268,847	284,096
Debt service		693,842	0	693,842	699,662
Capital projects		1,619,315	0	1,619,315	1,722,500
Total governmental activities expenditures		3,409,862	0	3,409,862	3,632,723
Business type activities		0	641,699	641,699	642,102
Total ALL expenditures		3,409,862	641,699	4,051,561	4,274,825
Other financing uses, including transfers out		769,382	344,099	1,113,481	1,194,216
Total ALL expenditures/And other financing uses		4,179,244	985,798	5,165,042	5,469,041
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-1,441,527	-210,749	-1,652,276	-1,748,869
Beginning fund balance July 1, 2012		2,477,169	398,378	2,875,547	3,888,424
Ending fund balance June 30, 2013		1,035,642	187,629	1,223,271	2,139,555
Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2013		Amount - Omit cents	Indebtedness at June 30, 2013		Amount - Omit cents
General obligation debt		\$ 2,790,000	Other long-term debt		\$ 0
Revenue debt		\$ 1,166,000	Short-term debt		\$ 67,990
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 5,719,367
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk Tawnia Kakacek		Telephone →	Area Code 319	Number 455-2459	Extension
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LISBON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by placing an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	500,001	155,913		150,142			806,056			806,056	2
3	Less: Uncollected property taxes - Levy year							0			0	3
4	Net current property taxes	500,001	155,913		150,142	0	0	806,056		T01	806,056	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	500,001	155,913		150,142	0	0	806,056			806,056	6
7	TIF revenues			130,118				130,118		T01	130,118	7
	Other city taxes											
8	Utility tax replacement excise taxes	6,142	4,359		3,939			14,440		T15	14,440	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	11,777						11,777		T15	11,777	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax	7,622	10		128			7,760		T19	7,760	12
13	Hotel/motel tax							0		T19	0	13
14	Other local option taxes		257,414					257,414		T09	257,414	14
15	TOTAL OTHER CITY TAXES	25,541	261,783	0	4,067	0	0	291,391	0		291,391	15
16	Section B - LICENSES AND PERMITS	18,185						18,185		T29	18,185	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	4,890						4,890	1,259	U20	6,149	18
19	Rents and royalties	5,175					500	5,675		U40	5,675	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	10,065	0	0	0	0	500	10,565	1,259		11,824	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants							0		B89	0	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LISBON			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		206,088					206,088		C46	206,088	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	18,708						18,708		C89	18,708	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development							0		C89	0	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	18,708	206,088	0	0	0	0	224,796	0		224,796	60
61												61
62	Local grants and reimbursements											62
63	County contributions	20,953						20,953			20,953	63
64	Library service							0		D89	0	64
65	Township contributions	15,578						15,578		D89	15,578	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	36,531	0	0	0	0	0	36,531	0		36,531	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	55,239	206,088	0	0	0	0	261,327	0		261,327	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	298,716	A91	298,716	73
74	Sewer							0	333,851	A8Ø	333,851	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	135,546	A81	135,546	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LISBON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	13,852						13,852		A61	13,852	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify	31,844						31,844			31,844	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	45,696	0	0	0	0	0	45,696	768,113		813,809	104
105												105
106	Section F - SPECIAL ASSESSMENTS		12,512					12,512		U01	12,512	106
107	Section G - MISCELLANEOUS											107
108	Contributions	8,137						8,137		U99	8,137	108
109	Deposits and sales/fuel tax refunds	3,015						3,015		U99	3,015	109
110	Sale of property and merchandise	1,809						1,809		U11	1,809	110
111	Fines	12,174						12,174		U30	12,174	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	6,825				22,103		28,928			28,928	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	31,960	0	0	0	22,103	0	54,063	0		54,063	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LISBON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	686,687	636,296	130,118	154,209	22,103	500	1,629,913	769,372		2,399,285	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	17,488			609,792	317,803		945,083	5,677		950,760	127
128	<i>Internal TIF loans and transfers in</i>			117,721	45,000			162,721			162,721	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	17,488	0	117,721	654,792	317,803	0	1,107,804	5,677		1,113,481	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	704,175	636,296	247,839	809,001	339,906	500	2,737,717	775,049		3,512,766	132
133												133
134	Beginning fund balance July 1, 2012	500,823	92,704	-134,646	93,547	1,853,154	71,587	2,477,169	398,378		2,875,547	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	1,204,998	729,000	113,193	902,548	2,193,060	72,087	5,214,886	1,173,427		6,388,313	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF LISBON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	154,339	54,592					208,931		E62	208,931	2
3	Purchase of land and equipment	1,092						1,092		G62	1,092	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	338						338		E89	338	8
9	Purchase of land and equipment	3,138						3,138		G89	3,138	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	40,050	9,034					49,084		E24	49,084	13
14	Purchase of land and equipment	10,039						10,039		G24	10,039	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	5,250						5,250		E32	5,250	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	672						672		E32	672	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	214,918	63,626	0	0	0	0	278,544			278,544	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued				CITY OF LISBON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation		208,147					208,147		E44	208,147	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		28,096					28,096		E44	28,096	48
49	Traffic control safety — Current operation		3,555					3,555		E44	3,555	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	0	239,798	0	0	0	0	239,798			239,798	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LISBON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
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108												108
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LISBON			<div> <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS </div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	62,208	5,363					67,571		E52	67,571	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	57,520	7,162					64,682		E61	64,682	127
128	Purchase of land and equipment	12,858						12,858		G61	12,858	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	32,544	3,225					35,769		E61	35,769	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	40,115	3,943					44,058		E03	44,058	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	10,300						10,300		E61	10,300	135
136	Other culture and recreation	20,844						20,844		E61	20,844	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	236,389	19,693	0	0	0	0	256,082			256,082	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	16,271						16,271		E89	16,271	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation	5,365		19,653				25,018		E89	25,018	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation	4,963	661					5,624		E29	5,624	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation	6,521						6,521		E89	6,521	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	33,120	661	19,653	0	0	0	53,434			53,434	154
155	<div>TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"</div>											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LISBON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	9,211	748					9,959		E29	9,959	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	99,983	28,802					128,785		E23	128,785	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	11,977						11,977		E25	11,977	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	50,208						50,208		E31	50,208	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	8,618						8,618		E89	8,618	171
172	Other general government — Current operation	58,600	700					59,300		E89	59,300	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	238,597	30,250	0	0	0	0	268,847			268,847	176
177	Section G — DEBT SERVICE				49,001			49,001			49,001	177
178					82,180			82,180			82,180	178
179					256,525			256,525			256,525	179
180					187,772			187,772			187,772	180
181					118,364			118,364			118,364	181
182	TOTAL DEBT SERVICE	0	0	0	693,842	0	0	693,842			693,842	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						1,619,315		1,619,315			1,619,315	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	1,619,315	0	1,619,315			1,619,315	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	1,619,315	0	1,619,315			1,619,315	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	723,024	354,028	19,653	693,842	1,619,315	0	3,409,862			3,409,862	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LISBON			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								243,676	E91	243,676	198
199	Purchase of land and equipment							9,000	G91		9,000	199
200	Construction								F91		0	200
201	Sewer and sewage disposal — Current operation							245,538	E80		245,538	201
202	Purchase of land and equipment							19,000	G80		19,000	202
203	Construction								F80		0	203
204	Electric — Current operation								E92		0	204
205	Purchase of land and equipment								G92		0	205
206	Construction								F92		0	206
207	Gas Utility — Current operation								E93		0	207
208	Purchase of land and equipment								G93		0	208
209	Construction								F93		0	209
210	Parking — Current operation								E60		0	210
211	Purchase of land and equipment								G60		0	211
212	Construction								F60		0	212
213	Airport — Current operation								E01		0	213
214	Purchase of land and equipment								G01		0	214
215	Construction								F01		0	215
216	Landfill/Garbage — Current operation							124,485	E81		124,485	216
217	Purchase of land and equipment								G81		0	217
218	Construction								F81		0	218
219	Hospital — Current operation								E36		0	219
220	Purchase of land and equipment								G36		0	220
221	Construction								F36		0	221
222	Transit — Current operation								E94		0	222
223	Purchase of land and equipment								G94		0	223
224	Construction								F94		0	224
225	Cable TV, telephone, Internet — Current operation								E03		0	225
226	Purchase of land and equipment								G03		0	226
227	Housing authority — Current operation								E50		0	227
228	Purchase of land and equipment								G50		0	228
229	Construction								F50		0	229
230	Storm water — Current operation								E80		0	230
231	Purchase of land and equipment								G80		0	231
232	Construction								F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LISBON					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — <i>Specify</i>											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								641,699		641,699	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	723,024	354,028	19,653	693,842	1,619,315	0	3,409,862	641,699		4,051,561	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	125,778	290,355		166,210	24,318		606,661	344,099		950,760	255
256	Internal TIF loans/repayments and transfers out			162,721				162,721			162,721	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	125,778	290,355	162,721	166,210	24,318	0	769,382	344,099		1,113,481	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	848,802	644,383	182,374	860,052	1,643,633	0	4,179,244	985,798		5,165,042	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		42,052	-165,476	42,496	549,427	72,087	540,586			540,586	264
265	Committed			-8,270				-8,270			-8,270	265
266	Assigned			104,565				104,565			104,565	266
267	Unassigned	356,196	42,565					398,761			398,761	267
268	Total Governmental	356,196	84,617	-69,181	42,496	549,427	72,087	1,035,642			1,035,642	268
269	Proprietary								187,629		187,629	269
270	Total ending fund balance June 30, 2013	356,196	84,617	-69,181	42,496	549,427	72,087	1,035,642	187,629		1,223,271	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,204,998	729,000	113,193	902,548	2,193,060	72,087	5,214,886	1,173,427		6,388,313	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF LISBON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$	Highways.....	L44 \$
Health.....	M32	All other.....	L89 \$
Highways.....	M44 108,995		
Transit subsidies.....	M94		
Libraries.....	M52		
Police protection.....	M62		
Sewerage.....	M80		
Sanitation.....	M81		
All other.....	M89 \$ \$		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

		Amount - Omit cents	
	Z00 \$	521,788	

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 441,000	29U \$	39U \$ 21,000	49U \$	49U \$	49U \$ 420,000	49U \$	I91 \$ 13,230
2. Sewer utility	19U 803,000	29U	39U 57,000	49U	49U	49U 746,000	49U	I89 24,030
3. Electric utility	19U	29U	39U	49U	49U	49U		I92
4. Gas utility	19U	29U	39U	49U	49U	49U		I93
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94
6. Industrial Revenue	19T	24T	34T		44T	44T		I89
7. Mortgage revenue	19T	24T	34T		44T	44T		I89
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89
Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89
9.								
10. Bond 2005 (208)	19U 520,000	29U	39U 60,000	49U 460,000	49U	49U	49U	I89 21,680
11. 2.395 Million Bond (210)	19U 2,215,000	29U	39U 130,000	49U 2,085,000	49U	49U	49U	I89 57,273
12. City Hall Bond (LOST) 209	19U 490,000	29U	39U 245,000	49U 245,000	49U	49U	49U	I89 11,025
13.	19U	29U	39U	49U	49U	49U	49U	I89
14.	19U	29U	39U	49U	49U	49U	49U	I89
Total long-term debt	4,469,000	0	513,000	2,790,000	0	1,166,000	0	127,238

B. Short-term debt

	Amount - Omit cents	
Outstanding as of JULY 1, 2012	61V \$	39,052
Outstanding as of JUNE 30, 2013	64V \$	67,990

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY

Actual valuation -- January 1, 2011

	Amount - Omit cents		
\$	114,387,343	x .05 = \$	5,719,367

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013

Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$		1,223,271	1,223,271	

REMARKS

V98